

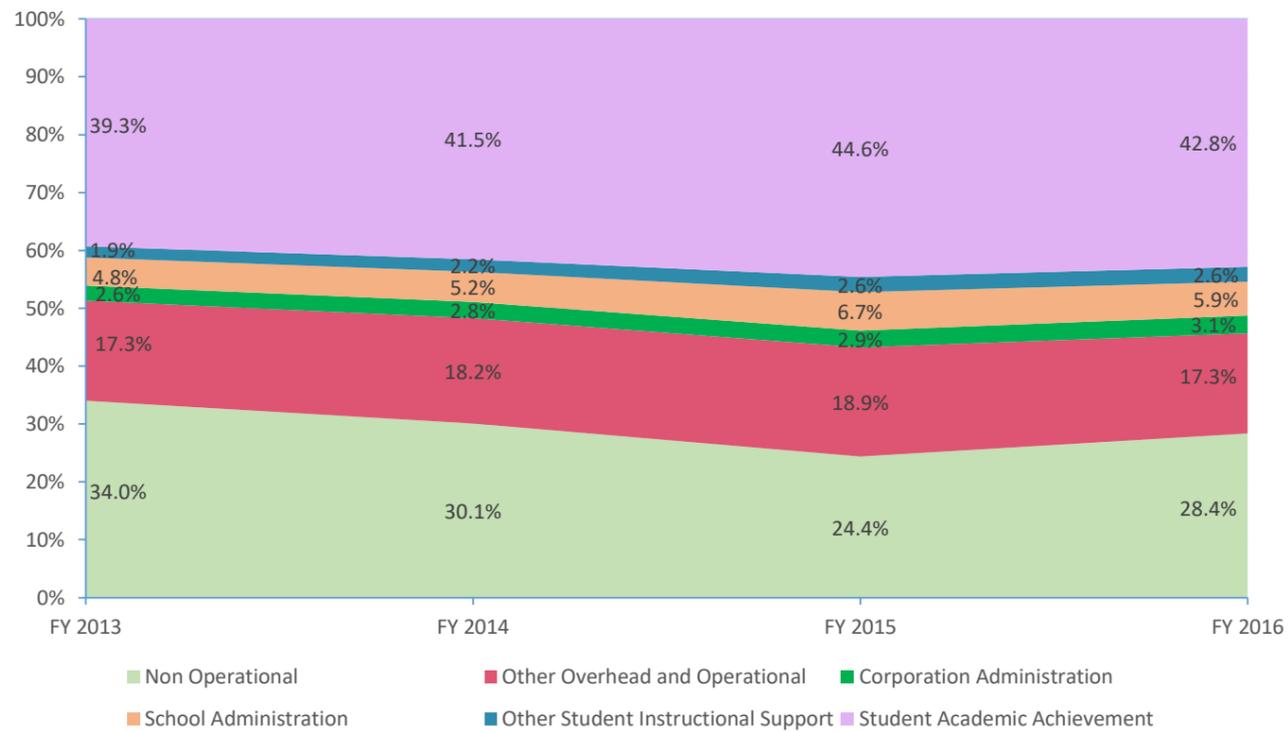
School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,874,347	53.1%	\$8,409,467	50.9%	\$7,735,971	39.3%	\$7,798,821	41.5%	\$7,826,060	44.6%	\$8,031,668	42.8%
Student Instructional Support	\$1,383,414	9.3%	\$1,409,752	8.5%	\$1,335,844	6.8%	\$1,382,695	7.4%	\$1,628,996	9.3%	\$1,580,891	8.4%
Total	\$9,257,760	62.4%	\$9,819,219	59.5%	\$9,071,815	46.1%	\$9,181,516	48.9%	\$9,455,056	53.9%	\$9,612,558	51.2%

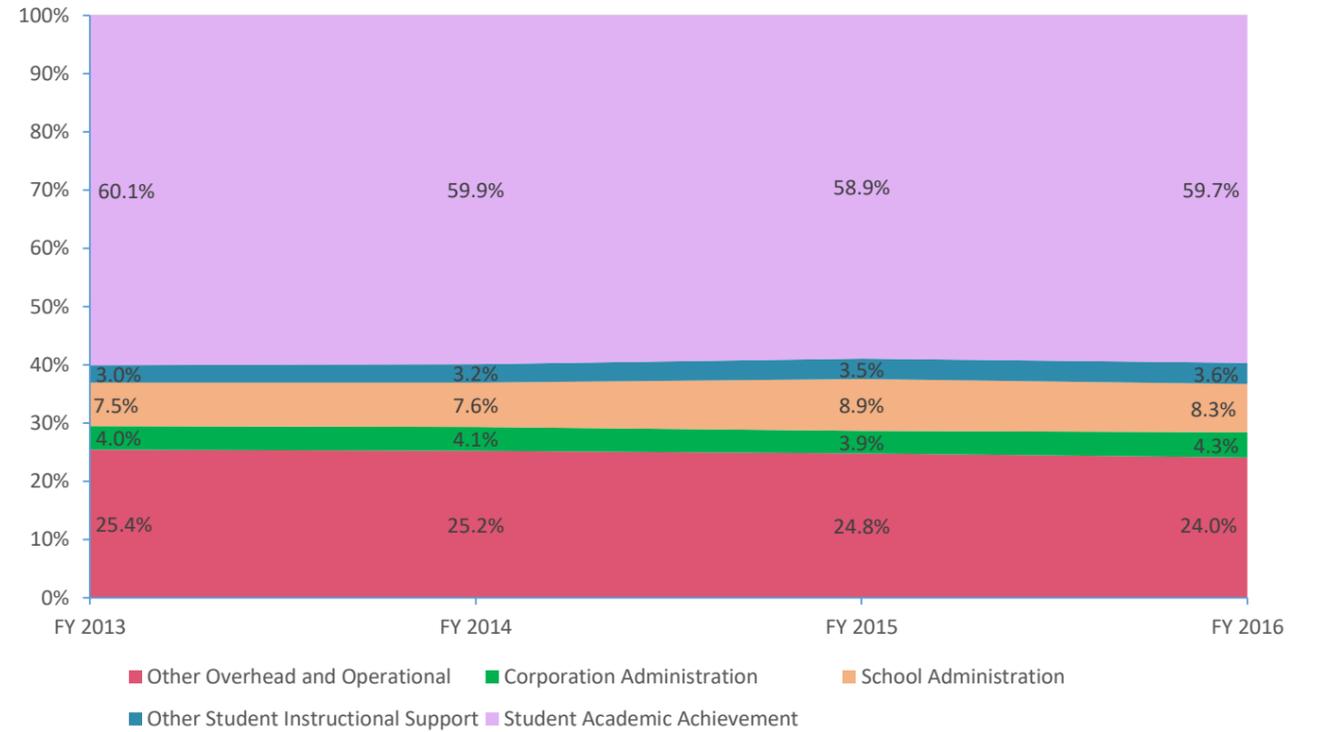
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,605,918	24.3%	\$3,941,269	23.9%	\$3,919,300	19.9%	\$3,945,174	21.0%	\$3,819,599	21.8%	\$3,823,106	20.4%
Non Operational	\$1,978,586	13.3%	\$2,745,024	16.6%	\$6,700,284	34.0%	\$5,648,633	30.1%	\$4,280,331	24.4%	\$5,321,258	28.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,584,503	37.6%	\$6,686,293	40.5%	\$10,619,584	53.9%	\$9,593,807	51.1%	\$8,099,929	46.1%	\$9,144,364	48.8%

Grand Total	\$14,842,264	\$16,505,512	\$19,691,399	\$18,775,323	\$17,554,985	\$18,756,922
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Rensselaer Central School Corp (3815)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$59,667	\$87,357	NA	NA	46.4%
11050	Regular Programs	Full Day Kindergarten	\$14,663	\$55,382	\$304,637	\$323,615	2107.1%	484.3%	6.2%
11100	Regular Programs	Elementary	\$1,993,569	\$2,826,760	\$2,074,914	\$2,127,188	6.7%	-24.7%	2.5%
11200	Regular Programs	Middle/Junior High	\$1,076,498	\$1,413,979	\$1,297,774	\$1,185,463	10.1%	-16.2%	-8.7%
11300	Regular Programs	High School	\$1,148,014	\$1,474,442	\$1,546,710	\$1,582,132	37.8%	7.3%	2.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$0	\$58,400	NA	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$27,000	\$16,200	\$47,000	\$0	-100.0%	-100.0%	-100.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$78,720	\$144,508	\$84,565	\$113,691	44.4%	-21.3%	34.4%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$46,879	\$41,198	\$43,743	NA	-6.7%	6.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$50,415	\$58,726	\$61,137	NA	21.3%	4.1%
11490	Regular Programs	Vocational Education - Industrial Education B	\$67,157	\$105,364	\$124,428	\$129,585	93.0%	23.0%	4.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$214,891	\$188,390	\$205,208	\$218,299	1.6%	15.9%	6.4%
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$1,994	\$12,259	\$12,088	\$9,357	369.2%	-23.7%	-22.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$212,148	\$240,907	\$144,503	\$146,026	-31.2%	-39.4%	1.1%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$226,746	\$336,493	\$350,918	\$287,027	26.6%	-14.7%	-18.2%
12350	Special Programs	Physical Impairment - Homebound	\$35,475	\$21,310	\$1,122	\$1,076	-97.0%	-94.9%	-4.1%
12410	Special Programs	Emotional Disabilities - Full Time	\$206,715	\$269,529	\$258,146	\$254,904	23.3%	-5.4%	-1.3%
12510	Special Programs	Culturally Different - Communication Disorders	\$0	\$4,828	\$13,904	\$13,785	NA	185.5%	-0.9%
12610	Special Programs	Learning Disability	\$219,217	\$293,006	\$326,345	\$427,528	95.0%	45.9%	31.0%
12810	Special Programs	Special Education Preschool	\$37,225	\$50,523	\$132,425	\$145,062	289.7%	187.1%	9.5%
12900	Special Programs	Other Special Programs	\$0	\$0	\$20,124	\$17,612	NA	NA	-12.5%
13100	Adult/Continuing Education Programs	Instruction	\$685	\$660	\$543	\$433	-36.8%	-34.4%	-20.3%
14100	Summer School Programs	Elementary	\$0	\$5,730	\$6,737	\$6,241	NA	8.9%	-7.4%
14200	Summer School Programs	Middle/Junior High School	\$7,234	\$2,615	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$41,960	\$65,111	\$24,839	\$26,813	-36.1%	-58.8%	7.9%
16100	Remediation	Remediation Testing	\$10,655	\$6,196	\$13,517	\$14,064	32.0%	127.0%	4.0%
16200	Remediation	Preventive Remediation	\$66,772	\$25,772	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$50,248	\$33,118	\$34,094	\$25,864	-48.5%	-21.9%	-24.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$114,832	\$90,861	\$26,075	\$54,574	-52.5%	-39.9%	109.3%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$3,040	\$38,149	\$21,207	\$36,326	1094.9%	-4.8%	71.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$16,801	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$150,803	\$157,891	\$117,123	\$126,189	-16.3%	-20.1%	7.7%
22230	Instruction	Library/Media Services - Audiovisual	\$2,012	\$545	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$18,881	\$38,618	NA	NA	104.5%
22360	Instruction	Instruc. Related Tech. - Network Support	\$98,595	\$177,682	\$284,856	\$333,065	237.8%	87.4%	16.9%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$21,011	\$0	\$0	NA	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$207,619	\$232,952	\$66,344	\$17,507	-91.6%	-92.5%	-73.6%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$85,957	\$102,717	NA	NA	19.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$21,485	\$16,271	NA	NA	-24.3%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$376,804	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,708,091	\$8,409,467	\$7,826,060	\$8,031,668	19.7%	-4.5%	2.6%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$8	\$412	NA	NA	5220.5%
21220	Students	Guidance Services - Counseling Services	\$229,115	\$291,352	\$290,770	\$319,258	39.3%	9.6%	9.8%
21230	Students	Guidance Services - Appraisal Services	\$11,653	\$4,476	\$734	\$0	-100.0%	-100.0%	-100.0%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$50	\$535	NA	NA	969.6%
21310	Students	Health Services - Service Area Direction	\$48,174	\$60,985	\$68,758	\$63,177	31.1%	3.6%	-8.1%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$3,000	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$90,552	\$142,382	\$99,340	\$95,070	5.0%	-33.2%	-4.3%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$54,625	\$0	\$0	\$0	-100.0%	NA	NA
21590	Students	Speech Path. & Audio. Serv. - Other	\$632	\$0	\$1,862	\$1,232	94.9%	NA	-33.8%
24100	School Administration	Office of The Principal	\$713,404	\$910,557	\$1,167,474	\$1,098,206	53.9%	20.6%	-5.9%
Student Instructional Support Total			\$1,148,156	\$1,409,752	\$1,628,996	\$1,580,891	37.7%	12.1%	-3.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$58,077	\$65,252	\$74,760	\$76,798	32.2%	17.7%	2.7%
23150	General Administration	Board of Education - Legal Services	\$6,032	\$12,640	\$7,269	\$14,546	141.2%	15.1%	100.1%
23160	General Administration	Board of Education - Promotion Expenses	\$57	\$0	\$0	\$0	-100.0%	NA	NA
23190	General Administration	Board of Education - Other Governing Body Services	\$3,410	\$0	\$78,559	\$62,233	1725.1%	NA	-20.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$182,489	\$291,939	\$324,701	\$389,280	113.3%	33.3%	19.9%
23220	General Administration	Executive Administration - Community Relations	\$0	\$11,122	\$15,612	\$16,234	NA	46.0%	4.0%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$1,522	\$2,668	\$1,737	\$4,935	224.2%	85.0%	184.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$10,500	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,689	\$1,917	\$5,398	\$7,570	181.5%	295.0%	40.2%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$265	\$1,802	\$242	\$494	86.4%	-72.6%	104.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$200	\$0	\$0	NA	-100.0%	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$228	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$0	\$0	\$0	\$3,177	NA	NA	NA
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$1,100	\$659	NA	NA	-40.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$993	\$7,112	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,481,965	\$1,619,492	\$1,564,741	\$1,602,159	8.1%	-1.1%	2.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$51,004	\$69,118	\$13,415	\$9,704	-81.0%	-86.0%	-27.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$81,034	\$168,032	\$138,572	\$104,549	29.0%	-37.8%	-24.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,393	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$55,919	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$5,626	\$8,250	\$9,021	\$12,823	127.9%	55.4%	42.2%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$39,432	\$54,458	NA	NA	38.1%
26700	Operation and Maintenance of Plant Services	Insurance	\$136,962	\$64,072	\$87,136	\$77,333	-43.5%	20.7%	-11.3%
27010	Student Transportation	Service Area Direction	\$53,690	\$125,043	\$88,531	\$110,820	106.4%	-11.4%	25.2%
27100	Student Transportation	Vehicle Operation	\$269,778	\$311,412	\$284,810	\$275,737	2.2%	-11.5%	-3.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$165,990	\$245,500	\$246,970	\$198,409	19.5%	-19.2%	-19.7%
27400	Student Transportation	Purchase of School Buses	\$132,486	\$191,111	\$0	\$53,009	-60.0%	-72.3%	NA
27500	Student Transportation	Insurance on Buses	\$24,270	\$16,275	\$12,660	\$20,000	-17.6%	22.9%	58.0%
27700	Student Transportation	Contracted Transportation Services	\$3,191	\$688	\$12,252	\$6,508	104.0%	845.9%	-46.9%
27900	Student Transportation	Other Student Transportation Services	\$2,305	\$3,851	\$6,881	\$15,395	568.0%	299.7%	123.7%
27910	Student Transportation	Bus Driver Training	\$1,804	\$1,444	\$1,565	\$1,255	-30.4%	-13.1%	-19.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$321,595	\$328,667	\$422,500	\$321,288	-0.1%	-2.2%	-24.0%
31400	Food Services Operations	Food Purchases	\$304,164	\$393,661	\$346,712	\$346,649	14.0%	-11.9%	0.0%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$35,021	\$36,856	NA	NA	5.2%
Overhead and Operational Total			\$3,359,209	\$3,941,269	\$3,819,599	\$3,823,106	13.8%	-3.0%	0.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$947	\$4,559	\$1,563	\$1,516	60.1%	-66.7%	-3.0%
33200	Category not Specified	Community Recreation	\$30,906	\$14,507	\$37,178	\$46,515	50.5%	220.6%	25.1%
33400	Category not Specified	Athletic Coaches	\$172,191	\$193,874	\$180,832	\$200,709	16.6%	3.5%	11.0%
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$5	\$0	NA	NA	-100.0%
43000	Category not Specified	Professional Services	\$0	\$21,917	\$5,485	\$13,830	NA	-36.9%	152.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$109,671	\$363,590	\$909,547	\$1,830,346	1569.0%	403.4%	101.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$0	\$173,450	\$335,308	NA	NA	93.3%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$342	\$33,753	\$16,983	\$16,462	4715.4%	-51.2%	-3.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$45,582	\$281,788	\$295,333	NA	547.9%	4.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$6,210	\$45,050	\$12,457	\$267	-95.7%	-99.4%	-97.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$240,750	\$710,239	\$319,683	\$443,876	84.4%	-37.5%	38.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	(\$77,171)	\$71,697	\$0	NA	100.0%	-100.0%
51100	Principal on Debt	Bonds	\$253,331	\$253,475	\$783,830	\$634,355	150.4%	150.3%	-19.1%
52200	Interest on Debt	Temporary Loans	\$35,928	\$49,649	\$15,305	\$1,486	-95.9%	-97.0%	-90.3%
52500	Interest on Debt	Bond Anticipation Notes	\$0	\$0	\$0	\$64,434	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$1,084,000	\$1,086,000	\$1,404,000	\$1,404,000	29.5%	29.3%	0.0%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
54200	Advancements and Obligations	Common School Fund - Principal	\$0	\$0	\$65,235	\$32,098	NA	NA	-50.8%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$1,292	\$722	NA	NA	-44.1%
Non Operational Total			\$1,934,275	\$2,745,024	\$4,280,331	\$5,321,258	175.1%	93.9%	24.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$31,190	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$5,971	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$9,350	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,108	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$400,356	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$78,900	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$102,620	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$14,751	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$51,050	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$10,355	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$7,388	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$2,382	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$582,339	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$119,134	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$110,775	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$22,198	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$13,912	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$2,861	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$3,155	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$552	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$87,410	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$18,037	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$13,420	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,319	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,692,534	\$0	\$0	\$0	NA	NA	NA